



Town of Stow
BOARD OF ASSESSORS

380 Great Road
Stow, Massachusetts 01775-1122
(978) 897-4597
FAX (978) 897-4534

FY24 ABATEMENT INFORMATION GUIDE

- Applications for Real Estate and Personal Property tax abatements are accepted between the date third-quarter tax bills are issued and 4:00 pm on February 1, 2024. **The Board of Assessors, by law, cannot act on any abatement application received before or after the deadline, and will be deemed denied.**
- A separate application must be filed for each parcel.
- The Board of Assessors, by law, can only act upon abatement forms for the current fiscal year. **Applications submitted for previous years will not be acted on and will be deemed denied.**

NOTE ON SUPPLEMENTAL INFORMATION FORM

- Your application will likely be denied if you do not provide the requested Supplemental Information within 30 days of filing your abatement application.
- Additionally, if you do not provide the Supplemental Information, you may also lose your right to appeal to the Appellate Tax Board.

Payment of Tax

- The full tax due must be paid by the due date to avoid interest charges.
- If the total tax on real estate is over \$3,000, the tax must be paid by the due date to maintain the Right to Appeal an abatement decision of the local Board of Assessors at the Appellate Tax Board.

FILING DEADLINE FOR FY24

Applications for abatement must be received at the Assessors' Office by:

Thursday, February 1, 2024 by 4:00 PM

-OR-

Must be USPS postmarked by February 1, 2024.



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Action by the Board of Assessors

Abatement applications will be processed within 3 calendar months of filing. You will be informed of the specific action taken on your application through one of the following notices:

- **Notice of Approval** – The Board of Assessors will abate the amount specified in the notice. If the tax has been paid, the Town will reimburse the taxpayer.
- **Notice of Denial** – No abatement will be granted. The Board of Assessors has deemed the taxpayer has not proven that the fair market value of their property is less than it is assessed value.
- **Notice of Inaction** – Your application has been deemed denied.

Appeal to the Appellate Tax Board (ATB)

The taxpayer has three months from the date of the Board of Assessors' decision to appeal to the ATB. Appeal forms are available at the ATB office:

100 Cambridge Street,
2nd floor, Suite 200
Boston, MA 02114

OR online at www.mass.gov/atb/forms.html



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INSTRUCTIONS FOR FILING ABATEMENT ON REAL PROPERTY TAX

- **Complete State Tax Form 128, Application for Abatement.** This form **must be completed in its entirety.** Most information required can be found on the Q3 Actual Real Estate tax bill. An incomplete application may be deemed denied by the Board of Assessors.
- **You MUST include a daytime phone number where you can be reached so that we can schedule an appointment for an internal/external inspection of the property.** Access to the property **MUST** be allowed for the Assessor to consider any changes in value. (See M.G.L. Chapter 59, § 61A on reverse side.) COVID protocols will be followed.
- **Be sure to state your opinion of value on the front page of the form.** Please attach any documents that you feel would help to support your proposed value.
- **Fill out the Supplemental Information Request** if you feel your property is overvalued. A minimum of 3 comparable, **arms-length sales** is required. See Assessing Department web page on the Town of Stow web site for a complete list of arms-length sales. Please compare sales of like house styles (ex. If your house is a Cape, only use sales of Cape style homes.)
- **Property sales used to prove your case must have occurred during the calendar year preceding the assessment date of 1/1/2023.** (For FY24, use calendar year 2022 sales.)
- **In the case of Data Collection or Data Entry errors on your property record card, clearly state the Data Error on page 1 of Form 128 under "Explanation."** We will contact you to schedule a visit to verify what corrections, if any, are to be made. (No need to fill out the Supplemental Information Request.)
- **No Abatement Application will be considered solely on the belief that "taxes are too high."** Taxes are a factor of the Town budget and are separate and distinct from the assessments that are applied to each parcel.
- **Filing an Application for Abatement does not stay the collection of taxes.** To avoid any loss of rights or additional charges, please pay the assessed tax due in full. If an abatement is granted and taxes are paid in full, a refund will be granted.

Please call the Assessors' Office if you have any questions.
978-897-4597

Mass General Law Chapter 59, § 61A

A person applying for an abatement of a tax on real estate or personal property shall, upon request, exhibit to the assessors the property to which the application for abatement relates and if required by said assessors, shall exhibit and identify such property, and further, shall, upon request, furnish under oath such written information as may be reasonably required by the board of assessors to determine the actual fair cash valuation of the property to which the application for abatement relates including, but not limited to, income and rents received, and the expenses of maintaining such property. Failure of the applicant to comply with the provisions of this section within thirty days after such request shall bar him from any statutory appeal under this chapter unless the applicant was unable to comply with such request for reasons beyond his control or unless he attempted to comply in good faith.



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Supplemental Information Request
for Residential Real Estate Abatement Applications

If you believe your real estate is overvalued, please complete the enclosed supplemental informational request. This form requires that the taxpayer furnish **three (or more) 2022 comparable sales¹** to support your opinion of value. Assessors have the authority under Massachusetts General Law Chapter 59, § 61A to require that this form be filled out and returned within 30 days of your submission of a real estate abatement request.

You must provide ALL information requested – incomplete forms may be returned – and allow an inspection within thirty days. **Refusal to allow an inspection, if requested, will result in the denial of your appeal, and may affect your rights to further appeal.**

After a review of the completed Abatement Application and Information Request forms, the Board may call to schedule an in person interior and exterior inspection of the property (following appropriate COVID protocols.) This information will aid the Board in determining fair market value of the property.

All dogs, if any, must crated or taken off property during an inspection.

The Board of Assessors will carefully review all facts concerning the subject property. The property owner will be notified of the Board's decision no later than 3 months after timely filing of the abatement application.

Board of Assessors

Thomas E. Ryan, III, Chair
Cynthia S. Cummings, Member
Leonard H. Golder, Member

- ¹ Keep in mind that all Fiscal 2024 assessed valuations are based on calendar year 2022 arms-length sales transactions. For example, 2020, 2021, 2023, and 2024 sales data cannot be taken into consideration for your request.
- ² Comparable sales must be from Stow, MA and be of the same style house unless there are no sales of a similar type during the calendar year 2022. (e.g., antiques)



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Acknowledgment of Receipt of Supplemental Information Request

Assessed Owner name (printed) _____

Assessed Property Address _____

Re: Supplemental Documentation for Real Estate Abatement Application

The Board of Assessors requires, under Chapter 59, Section 61A, that all applicants complete the supplemental documentation forms. Please return the completed forms within 30 days of issuance of this letter for your application to be considered. Failure to comply with this request will likely result in a denial of an abatement under this chapter.

Acknowledgment of receipt of supplemental documentation signed:

Applicant's signature

Date

Sincerely,

Board of Assessors

Thomas E. Ryan, III, Chair
Cynthia S. Cummings, Member
Leonard H. Golder, Member

DATE SENT: _____
DATE RECEIVED: _____

Supplemental Information Request
Chapter 59 Section 61A Request – Residential Properties

ASSESSED OWNER: _____

ASSESSED ADDRESS: _____

MAP: _____ PARCEL: _____ ASSESSED VALUE: _____

OVEREVALUATION SHOULD BE BASED ON SALES OF A SIMILAR TYPE/STYLE PROPERTY.
You may also include assessed value of similar properties.

SALES COMPARISON: ONLY use sales data of same style of home as yours.
Sale date MUST be between 1/01/2022 and 12/31/2022.

STYLE OF HOME: _____

Sale #	Owner's Name	Property Address	Map & Parcel ID	Sale Date	Sale Price
1					
2					
3					
4					
5					

ASSESSMENT COMPARISON
Please use sales of same style of home as your own.

Comp #	Owner's Name	Property Address	Map & Parcel ID	FY24 Assessment
1				
2				
3				
4				
5				

STOW

Name of City or Town

Assessors' Use only

Date Received

Application No.

APPLICATION FOR ABATEMENT OF ☐ REAL PROPERTY TAX
☐ PERSONAL PROPERTY TAX

FISCAL YEAR 2024

General Laws Chapter 59, § 59

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION (See General Laws Chapter 59, § 60)

Return to: Board of Assessors

Must be filed with assessors not later than due
date of first actual (not preliminary) tax payment
for fiscal year.

INSTRUCTIONS: Complete BOTH sides of application. Please print or type.

A. TAXPAYER INFORMATION.

Name(s) of assessed owner: _____			
Name(s) and status of applicant (if other than assessed owner) _____			
<input type="checkbox"/>	Subsequent owner (acquired title after January 1) on _____	<input type="checkbox"/>	Mortgagee.
<input type="checkbox"/>	Administrator/executor.	<input type="checkbox"/>	Other. Specify.
<input type="checkbox"/>	Lessee.		
Mailing address _____		Telephone No. () _____	
No.	Street	City/Town	Zip Code
Amounts and dates of tax payments _____			

B. PROPERTY IDENTIFICATION. Complete using information as it appears on tax bill.

Tax bill no. _____		Assessed valuation \$ _____	
Location _____			
No. Street			
Description _____			
Real: _____	Parcel ID no. (map-block-lot) _____	Land area _____	Class _____
Personal: _____	Property type(s) _____		

C. REASON(S) ABATEMENT SOUGHT. Check reason(s) an abatement is warranted and briefly explain why it applies.
Continue explanation on attachment if necessary.

<input type="checkbox"/>	Overvaluation	<input type="checkbox"/>	Incorrect usage classification
<input type="checkbox"/>	Disproportionate assessment	<input type="checkbox"/>	Other. Specify.
Applicant's opinion of: Value \$ _____		Class _____	
Explanation _____			

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES. TO AVOID LOSS OF APPEAL RIGHTS OR
ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

D. SIGNATURES.

Subscribed this _____ day of _____, _____		Under penalties of perjury.
Signature of applicant _____		
If not an individual, signature of authorized officer _____		Title _____
()		()
(print or type) Name _____	Address _____	Telephone _____
If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.		

TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE

REASONS FOR AN ABATEMENT. An abatement is a reduction in the tax assessed on your property for the fiscal year. To dispute your valuation or assessment or to correct any other billing problem or error that caused your tax bill to be higher than it should be, you must apply for an abatement.

You may apply for an abatement if your property is: 1) overvalued (assessed value is more than fair cash value on January 1 for any reason, including clerical and data processing errors or assessment of property that is non-existent or not taxable to you), 2) disproportionately assessed in comparison with other properties, 3) classified incorrectly as residential, open space, commercial or industrial real property, or 4) partially or fully exempt.

WHO MAY FILE AN APPLICATION. You may file an application if you are:

- the assessed or subsequent (acquiring title after January 1) owner of the property,
- the personal representative of the assessed owner's estate or personal representative or trustee under the assessed owner's will,
- a tenant paying rent who is obligated to pay more than one-half of the tax,
- a person owning or having an interest or possession of the property, or
- a mortgagee if the assessed owner has not applied.

In some cases, you must pay all or a portion of the tax before you can file.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the assessors on or before the date the first installment payment of the actual tax bill mailed for the fiscal year is due, unless you are a mortgagee. If so, your application must be filed during the last 10 days of the abatement application period. Actual tax bills are those issued after the tax rate is set. Applications filed for omitted, revised or reassessed taxes must be filed within 3 months of the date the bill for those taxes was mailed. **THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE. TO BE TIMELY FILED, YOUR APPLICATION MUST BE (1) RECEIVED BY THE ASSESSORS ON OR BEFORE THE FILING DEADLINE OR (2) MAILED BY UNITED STATES MAIL, FIRST CLASS POSTAGE PREPAID, TO THE PROPER ADDRESS OF THE ASSESSORS ON OR BEFORE THE FILING DEADLINE AS SHOWN BY A POSTMARK MADE BY THE UNITED STATES POSTAL SERVICE.**

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay all preliminary and actual installments of the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax assessed when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an abatement is granted and you have already paid the entire year's tax as abated, you will receive a refund of any overpayment.

ASSESSORS DISPOSITION. Upon applying for an abatement, you may be asked to provide the assessors with written information about the property and permit them to inspect it. Failure to provide the information or permit an inspection within 30 days of the request may result in the loss of your appeal rights.

The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an abatement has been granted or denied.

APPEAL. You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ch. 59, § 61A return	GRANTED <input type="checkbox"/>	Assessed value	
Date sent _____	DENIED <input type="checkbox"/>	Abated value	
Date returned _____	DEEMED DENIED <input type="checkbox"/>	Adjusted value	
On-site inspection		Assessed tax	
Date _____		Abated tax	
By _____	Date voted/Deemed denied _____	Adjusted tax	
	Certificate No. _____		
	Date Cert./Notice sent _____		
Data changed _____	Appeal _____		Board of Assessors
	Date filed _____		
Valuation _____	Decision _____		
	Settlement _____	Date: _____	